EXHIBIT C



DATE:

July 30, 2012

TO:

Sioux Steel Company 196 ⅓ E. 6th Street PO Box 1265 Sioux Falls, SD 57101-1265 Phone: 605.965.4273

ΑΠΝ:

Chad Kramer Structural Engineer

RE:

Proposal for Structural Engineering Analysis and Design Review of 18' Diameter and 30' Diameter Hopper Cone Assemblies for

Sioux Steel Company

KC Engineering is pleased to provide this proposal for structural engineering services.

Project Description

The project includes structural engineering analysis and design review of two hopper cones that are proposed for use with Sioux Steel Company's 18' diameter and 30' diameter grain bins.

Scope of Structural Engineering Services

KC Engineering will review drawings and calculations provided by Sioux Steel and will produce independent structural models of the hoppers described above using RISA-3D finite-element analysis software. We will use the following references in our review:

- 1. Design of Steel Bins for Storage of Bulk Solids, by Edwin H. Gaylord, Jr., and Charles N. Gaylord
- 2. ANSI/ASAE EP433 Dec1998 (R2011): Loads Exerted by Free-Flowing Grain on Bins
- 3. ASCE/SEI 7-05: Minimum Design Loads for Buildings and Other Structures
- 4. AISC Manual of Steel Construction, Thirteenth Edition

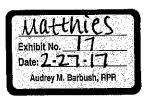
KC Engineering will then provide a written report and a letter summarizing our findings.

Exclusions and Clarifications

- Sioux Steel shall provide KC Engineering with all criteria and full information as to the requirements for the project.
- Mechanical, electrical, civil, geotechnical, and other non-structural engineering provided by others
- 3. Design of anchor bolts, foundations, and below-grade structures provided by others.
- 4. We have excluded anything not specifically stated in this proposal.

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We appreciate the opportunity to provide our services to you on this project, and look forward to seeing this project through successful completion.

If you have any questions, please contact me at (712) 252-2100 or email jason@kcengineer.com.

Respectfully submitted,

Jason P. O'Mara Vice President

KC Engineering, P.C.